

# CITY OF LONGMONT FINANCE DEPARTMENT

## SALES AND USE TAX DIVISION

### ANALYSIS OF TAXES

**May 2015**

#### SUMMARY

Total Taxes this Month:	\$	<b>4,566,530</b>
Compared to Last Year:		<b>4,769,099</b>
Percentage change:		<b>(4.2) %</b>

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# SALES AND USE TAX SUMMARY CITY OF LONGMONT

## May 2015

### Overview

**Month of May:** Total Sales and Use Tax for the month of May decreased overall by 4.2% compared to last year. Current Sales Tax collection decreased by 4.4% and current Use Tax collection increased by 1.0%.

**Year to Date:** Total Sales and Use Tax through May decreased by 1.0% for 2015. The Sales Tax component increased by 0.6% and the Use Tax component decreased by 7.9%.

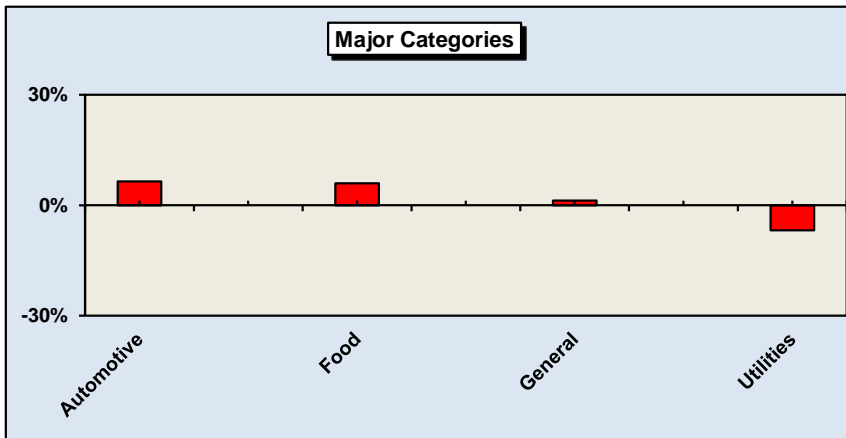
**Important note in understanding year-to-year comparative basis within this report:**

**Page 4 focuses upon total revenue** and reports year-to-year comparisons **inclusive of delinquent payments**. While both measurements are useful, it is important to understand that the Total % Change 2014-2015 on page 4 varies from the YTD Increase/(Decrease) column for sales and use tax components on page 5 because of the inclusion/exclusion of delinquencies.

**Pages 5 through 9** show changes from 2014 to 2015 for sales and use tax that is paid **on a current basis** from tax filers. The comparative changes for delinquencies are purposefully left blank to keep the focus upon the trends of the current filing.

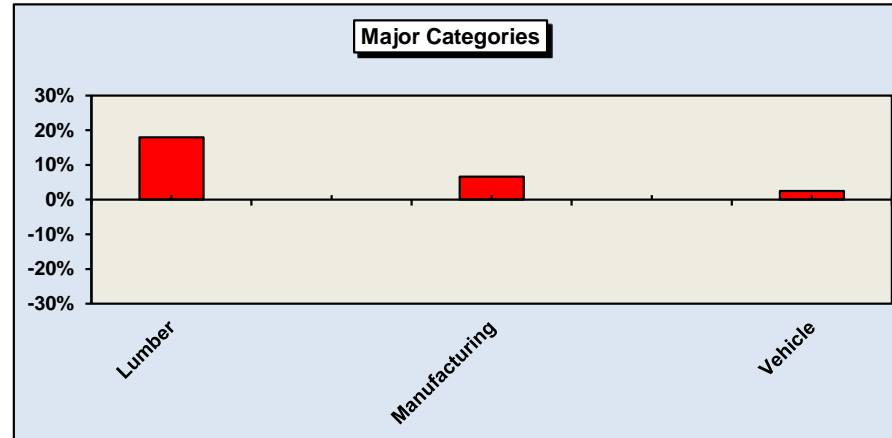
### Sales Tax Activity

The *Automotive, Food, and General* categories showed increases of 6.5%, 6.0%, and 1.3%, while the *Utilities* category showed a decrease of 6.8% when compared to 2014 year to date.



### Use Tax Activity

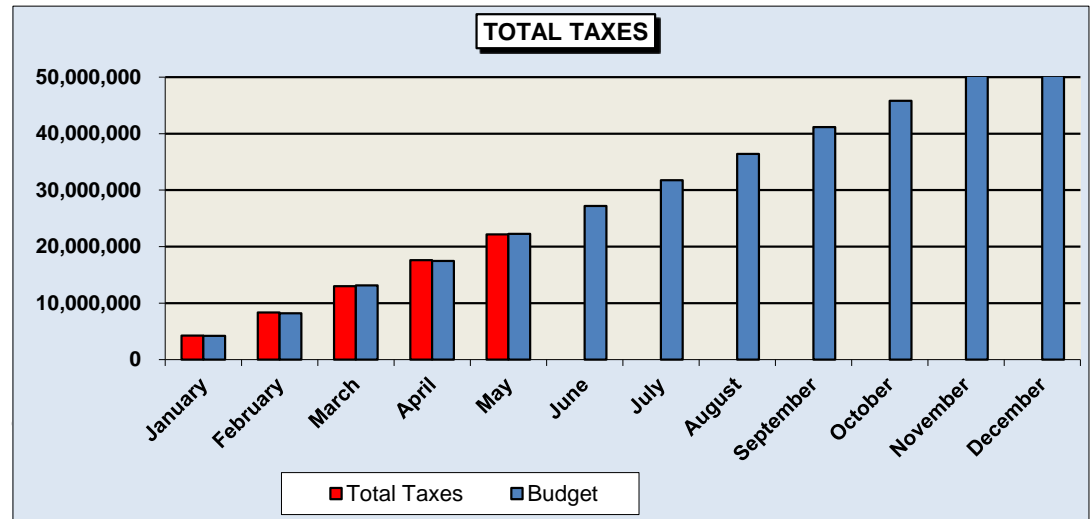
The *Lumber, Manufacturing and Vehicle* categories showed increases of 18.0%, 6.5%, and 2.5% when compared to 2014 year to date.



# SALES & USE TAX - BUDGET TO ACTUAL

May  
2015

	Sales & Use 2015 BUDGET	Cumulative Sales & Use 2015 BUDGET	Cumulative % of 2015 Budget	Sales Tax 2015 ACTUAL	Use Tax 2015 ACTUAL	Total 2015 ACTUAL
January	4,185,470	4,185,470	7.4	3,435,918	810,441	4,246,359
February	4,037,238	8,222,708	14.5	3,334,622	759,251	4,093,873
March	4,905,819	13,128,528	23.2	3,959,011	676,382	4,635,393
April	4,323,680	17,452,208	30.8	3,695,897	916,337	4,612,234
May	4,786,948	22,239,156	39.2	3,920,706	645,823	4,566,530
June	4,974,930	27,214,087	48.0			-
July	4,544,485	31,758,571	56.0			-
August	4,637,111	36,395,683	64.2			-
September	4,772,339	41,168,021	72.7			-
October	4,624,368	45,792,389	80.8			-
November	4,543,538	50,335,927	88.8			-
December	6,330,209	56,666,136	100.0			-
<b>Total</b>	<b>\$ 56,666,136</b>			<b>\$ 18,346,155</b>	<b>3,808,234</b>	<b>22,154,389</b>



Note: Monthly budgets are based on 5 years of historical trend.

# Revenue Growth Per Fund / Current Year to Previous Year May 2015

	2014 YTD Sales Tax	2014 YTD Use Tax	2014 YTD Total	2015 YTD Sales Tax	2015 YTD Use Tax	2015 YTD Total	Sales Tax % Change 2014 - 2015	Use Tax % Change 2014 - 2015	Total % Change 2014 - 2015	% Change needed to reach budget
General Fund	11,139,085	544,342	11,683,427	11,203,758	648,388	11,852,146	0.6%	19.1%	1.4%	1.53%
PIF Fund	-	1,981,607	1,981,607	-	1,677,251	1,677,251	n/a	-15.4%	-15.4%	-4.80%
Other Funds	7,101,168	1,610,292	8,711,460	7,142,397	1,482,595	8,624,992	0.6%	-7.9%	-1.0%	0.71%
All Funds Total	18,240,253	4,136,241	22,376,493	18,346,155	3,808,234	22,154,389	0.6%	-7.9%	-1.0%	0.71%
Budgeted Increase							0.1%	3.6%	0.71%	

## General Fund

For 2014, the City's financial policy allocated the 2% non-earmarked portion of the City's 3.275% tax to be split as 100% of the sales tax and 21.55% of the use tax to the General Fund. For 2015 the allocation of use tax to the General Fund increased to 27.88%. The result after five months is that the General Fund share of revenue from sales and use tax is up by 1.4%. The increase necessary to reach the 2015 budget is 1.53%.

## Public Improvement Fund

For 2014, the City's financial policy allocated 78.45% of the 2% non-earmarked use tax to the Public Improvement Fund (PIF). In 2015 the allocation changed to 72.12%. After five months, the PIF decreased by 15.4%, which is below the 4.8% decrease needed to reach budget.

## Other Funds

Includes: Streets Fund, Open Space and Public Safety Fund. Since the allocation to these funds is unchanged in 2015, they are presented here as a combined total. The growth comparison for these funds will reflect a true overall sales and use tax growth since the overall tax rate for each fund is comparable in the year to year comparison. If these funds do not reach 0.71% they will not meet budget, they currently show a decrease of 1.0%.

# SALES AND USE TAX

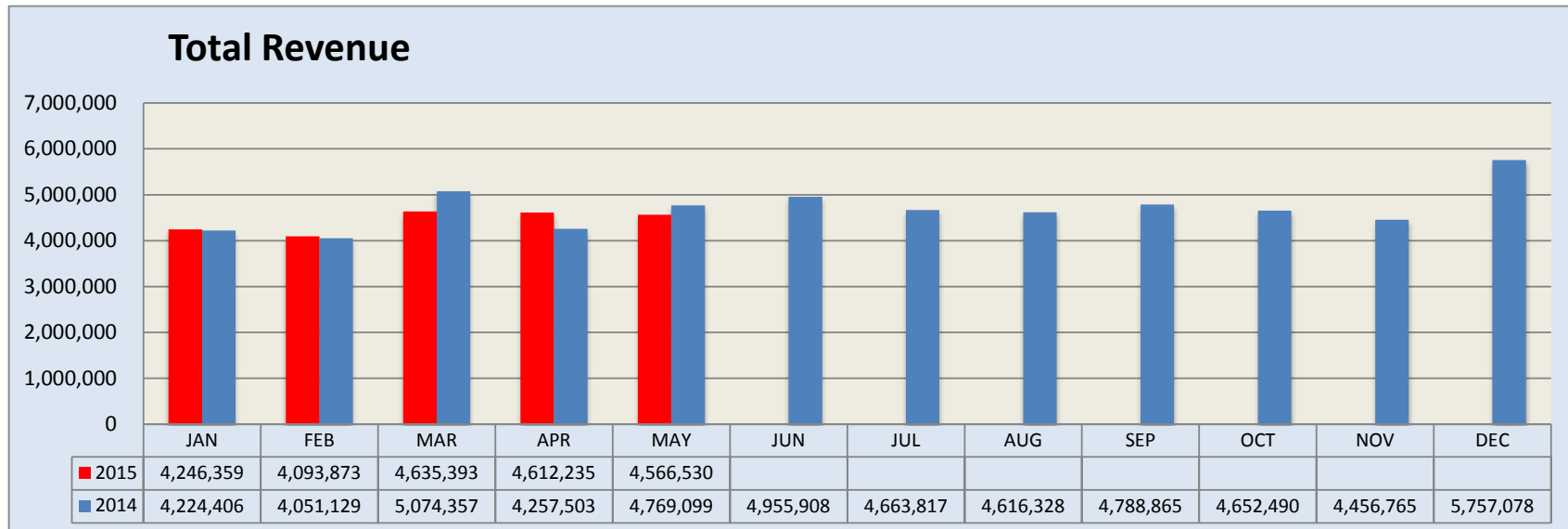
May

2015

## ACCOUNT GROUPS

## GRAND TOTALS

	May 2015	May 2014	INC (DEC)	YTD 2015	YTD 2014	INC (DEC)
Active Accounts	9,014	8,669	345	9,014	8,669	345
Net Taxable Sales	120,140,752	126,195,860	(4.8) %	562,701,277	556,781,403	1.1 %
<b>Net Sales Tax</b>	3,888,690	4,069,336	<b>(4.4) %</b>	<b>17,998,364</b>	<b>17,831,958</b>	<b>0.9 %</b>
Delinquent Sales Tax	24,782	33,235	-	308,082	264,114	-
<b>Use Tax</b>	640,200	633,976	<b>1.0 %</b>	<b>3,781,674</b>	<b>3,869,666</b>	<b>(2.3) %</b>
Delinquent Use Tax	5,623	6,501	-	26,560	266,574	-
Other Revenue*	7,235	26,051	-	39,710	144,182	-
<b>Total Revenue</b>	<b>4,566,530</b>	<b>4,769,099</b>	<b>(4.2) %</b>	<b>22,154,390</b>	<b>22,376,494</b>	<b>(1.0) %</b>



For reader ease, only significant items are displayed as increase / decrease percentages.

\* Other revenue includes: penalties, interest and net prior period adjustments less refunds.

# SALES AND USE TAX

May

2015

## ACCOUNT GROUPS

### 01000 Apparel

	May 2015	May 2014	INC (DEC)	YTD 2015	YTD 2014	INC (DEC)
Active Accounts	79	82	(3)	79	82	(3)
Net Taxable Sales	2,069,173	1,936,286	6.9 %	9,661,977	9,351,572	3.3 %
<b>Net Sales Tax</b>	67,380	63,083	<b>6.8 %</b>	314,367	303,090	<b>3.7 %</b>
Delinquent Sales Tax	0	0	-	0	0	-
<b>Use Tax</b>	6,346	48	<b>13,120.8 %</b>	6,616	2,563	<b>158.1 %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	18	223	-	68	342	-
<b>Total Revenue</b>	<b>73,744</b>	<b>63,354</b>	<b>16.4 %</b>	<b>321,051</b>	<b>305,995</b>	<b>4.9 %</b>
% of Total Revenue	1.6 %	1.3 %	0.3 %	1.4 %	1.4 %	0.0 %

### 02000 Automotive

Active Accounts	316	307	9	316	307	9
Net Taxable Sales	9,937,176	9,799,525	1.4 %	48,246,387	45,580,651	5.8 %
<b>Net Sales Tax</b>	321,115	318,652	<b>0.8 %</b>	1,564,984	1,470,021	<b>6.5 %</b>
Delinquent Sales Tax	2,300	0	-	4,649	6,714	-
<b>Use Tax</b>	2,554	2,630	<b>(2.9) %</b>	17,842	16,924	<b>5.4 %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	706	0	-	2,183	3,147	-
<b>Total Revenue</b>	<b>326,675</b>	<b>321,282</b>	<b>1.7 %</b>	<b>1,589,658</b>	<b>1,496,806</b>	<b>6.2 %</b>
% of Total Revenue	7.2 %	6.7 %	0.5 %	7.2 %	6.7 %	0.5 %

### 03000 Food

Active Accounts	491	477	14	491	477	14
Net Taxable Sales	43,527,016	41,285,313	5.4 %	202,916,116	190,738,999	6.4 %
<b>Net Sales Tax</b>	1,408,093	1,341,414	<b>5.0 %</b>	6,544,971	6,175,660	<b>6.0 %</b>
Delinquent Sales Tax	12,151	3,740	-	74,443	43,548	-
<b>Use Tax</b>	8,974	14,189	<b>(36.8) %</b>	47,474	69,379	<b>(31.6) %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	1,220	0	-	19,801	17,273	-
<b>Total Revenue</b>	<b>1,430,438</b>	<b>1,359,343</b>	<b>5.2 %</b>	<b>6,686,688</b>	<b>6,305,860</b>	<b>6.0 %</b>
% of Total Revenue	31.3 %	28.5 %	2.8 %	30.2 %	28.2 %	2.0 %

# SALES AND USE TAX

## ACCOUNT GROUPS

### 04000 Home Furnishings

	May 2015	May 2014	INC (DEC)	2015 YTD 2015	2015 YTD 2014	INC (DEC)
Active Accounts	246	243	3	246	243	3
Net Taxable Sales	3,508,684	3,509,435	(0.0) %	17,755,083	17,436,484	1.8 %
<b>Net Sales Tax</b>	109,165	112,465	<b>(2.9) %</b>	519,758	553,726	<b>(6.1) %</b>
Delinquent Sales Tax	4,855	1,529	-	51,589	8,510	-
<b>Use Tax</b>	815	677	<b>20.4 %</b>	4,697	6,121	<b>(23.3) %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	1,200	669	-	1,200	5,949	-
<b>Total Revenue</b>	<b>116,035</b>	<b>115,340</b>	<b>0.6 %</b>	<b>577,244</b>	<b>574,306</b>	<b>0.5 %</b>
% of Total Revenue	2.5 %	2.4 %	0.1 %	2.6 %	2.6 %	0.0 %

### 05000 General

Active Accounts	530	527	3	530	527	3
Net Taxable Sales	20,065,970	20,481,445	(2.0) %	93,218,902	92,789,639	0.5 %
<b>Net Sales Tax</b>	652,709	665,548	<b>(1.9) %</b>	3,026,428	2,988,484	<b>1.3 %</b>
Delinquent Sales Tax	750	1,486	-	10,439	37,809	-
<b>Use Tax</b>	2,566	1,351	<b>90.0 %</b>	18,156	12,810	<b>41.7 %</b>
Delinquent Use Tax	0	5,923	-	0	5,923	-
Other Revenue	1,594	0	-	3,911	5,366	-
<b>Total Revenue</b>	<b>657,619</b>	<b>674,308</b>	<b>(2.5) %</b>	<b>3,058,935</b>	<b>3,050,392</b>	<b>0.3 %</b>
% of Total Revenue	14.4 %	14.1 %	0.3 %	13.8 %	13.6 %	0.2 %

### 06000 Lodging

Active Accounts	19	19	0	19	19	0
Net Taxable Sales	2,035,908	1,992,640	2.2 %	7,100,128	7,402,998	(4.1) %
<b>Net Sales Tax</b>	66,501	65,092	<b>2.2 %</b>	230,918	234,863	<b>(1.7) %</b>
Delinquent Sales Tax	0	0	-	824	6,803	-
<b>Use Tax</b>	504	949	<b>(46.9) %</b>	1,904	2,616	<b>(27.2) %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	0	-	452	719	-
<b>Total Revenue</b>	<b>67,005</b>	<b>66,041</b>	<b>1.5 %</b>	<b>234,098</b>	<b>245,001</b>	<b>(4.5) %</b>
% of Total Revenue	1.5 %	1.4 %	0.1 %	1.1 %	1.1 %	0.0 %

# SALES AND USE TAX

May

2015

## ACCOUNT GROUPS

### 07000 Lumber

	May 2015	May 2014	INC (DEC)	YTD 2015	YTD 2014	INC (DEC)
Active Accounts	2,829	2,588	241	2,829	2,588	241
Net Taxable Sales	10,041,397	9,977,967	0.6 %	41,856,773	38,524,160	8.7 %
<b>Net Sales Tax</b>	326,910	325,228	<b>0.5 %</b>	1,357,789	1,248,043	<b>8.8 %</b>
Delinquent Sales Tax	982	621	-	6,235	6,073	-
<b>Use Tax</b>	216,472	175,584	<b>23.3 %</b>	1,232,545	1,044,952	<b>18.0 %</b>
Delinquent Use Tax	0	0	-	12,623	0	-
Other Revenue	38	437	-	1,129	2,834	-
<b>Total Revenue</b>	<b>544,402</b>	<b>501,870</b>	<b>8.5 %</b>	<b>2,610,321</b>	<b>2,301,902</b>	<b>13.4 %</b>
% of Total Revenue	11.9 %	10.5 %	1.4 %	11.8 %	10.3 %	1.5 %

### 08000 Professional

Active Accounts	1,938	1,927	11	1,938	1,927	11
Net Taxable Sales	2,980,047	1,853,974	60.7 %	10,415,806	9,127,565	14.1 %
<b>Net Sales Tax</b>	94,710	58,156	<b>62.9 %</b>	324,066	283,890	<b>14.2 %</b>
Delinquent Sales Tax	0	798	-	9,662	7,696	-
<b>Use Tax</b>	21,681	15,129	<b>43.3 %</b>	188,407	358,195	<b>(47.4) %</b>
Delinquent Use Tax	3,951	578	-	9,052	3,214	-
Other Revenue	0	0	-	1,812	3,134	-
<b>Total Revenue</b>	<b>120,342</b>	<b>74,661</b>	<b>61.2 %</b>	<b>532,999</b>	<b>656,129</b>	<b>(18.8) %</b>
% of Total Revenue	2.6 %	1.6 %	1.0 %	2.4 %	2.9 %	(0.5) %

### 09000 Public Utility

Active Accounts	313	303	10	313	303	10
Net Taxable Sales	11,401,657	11,412,986	(0.1) %	64,963,843	68,507,144	(5.2) %
<b>Net Sales Tax</b>	372,360	372,796	<b>(0.1) %</b>	2,084,250	2,236,360	<b>(6.8) %</b>
Delinquent Sales Tax	0	0	-	37,147	1,779	-
<b>Use Tax</b>	1,937	10,191	<b>(81.0) %</b>	18,705	64,165	<b>(70.8) %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	216	33	-	607	179	-
<b>Total Revenue</b>	<b>374,513</b>	<b>383,020</b>	<b>(2.2) %</b>	<b>2,140,709</b>	<b>2,302,483</b>	<b>(7.0) %</b>
% of Total Revenue	8.2 %	8.0 %	0.2 %	9.7 %	10.3 %	(0.6) %



# SALES AND USE TAX

May

2015

## ACCOUNT GROUPS

### 10000 Unclassified

	May 2015	May 2014	INC (DEC)	YTD 2015	YTD 2014	INC (DEC)
Active Accounts	1,919	1,875	44	1,919	1,875	44
Net Taxable Sales	10,181,280	14,406,792	(29.3) %	53,504,759	60,250,427	(11.2) %
<b>Net Sales Tax</b>	326,670	474,909	<b>(31.2) %</b>	1,609,201	1,835,487	<b>(12.3) %</b>
Delinquent Sales Tax	3,744	4,646	-	111,180	113,074	-
<b>Use Tax</b>	31,389	8,334	<b>276.6 %</b>	148,764	274,019	<b>(45.7) %</b>
Delinquent Use Tax	0	0	-	1,247	844	-
Other Revenue	567	2,264	-	5,737	20,043	-
<b>Total Revenue</b>	<b>362,370</b>	<b>490,153</b>	<b>(26.1) %</b>	<b>1,876,129</b>	<b>2,243,467</b>	<b>(16.4) %</b>
% of Total Revenue	7.9 %	10.3 %	(2.4) %	8.5 %	10.0 %	(1.5) %

### 11000 Home Occupations

Active Accounts	117	108	9	117	108	9
Net Taxable Sales	509,136	923,679	(44.9) %	2,448,503	2,799,449	(12.5) %
<b>Net Sales Tax</b>	16,344	10,048	<b>62.7 %</b>	77,656	59,041	<b>31.5 %</b>
Delinquent Sales Tax	0	19,864	-	652	31,056	-
<b>Use Tax</b>	14	4	<b>250.0 %</b>	69	38	<b>81.6 %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	10	3,182	-	106	4,755	-
<b>Total Revenue</b>	<b>16,368</b>	<b>33,098</b>	<b>(50.5) %</b>	<b>78,483</b>	<b>94,890</b>	<b>(17.3) %</b>
% of Total Revenue	0.4 %	0.7 %	(0.3) %	0.4 %	0.4 %	0.0 %

### 12000 Manufacturing

Active Accounts	216	212	4	216	212	4
Net Taxable Sales	3,883,308	8,615,818	(54.9) %	10,613,000	14,272,315	(25.6) %
<b>Net Sales Tax</b>	126,733	261,945	<b>(51.6) %</b>	343,976	443,293	<b>(22.4) %</b>
Delinquent Sales Tax	0	551	-	1,262	1,052	-
<b>Use Tax</b>	79,531	144,925	<b>(45.1) %</b>	724,553	679,708	<b>6.6 %</b>
Delinquent Use Tax	1,672	0	-	3,638	256,593	-
Other Revenue	1,666	19,243	-	2,704	80,441	-
<b>Total Revenue</b>	<b>209,602</b>	<b>426,664</b>	<b>(50.9) %</b>	<b>1,076,133</b>	<b>1,461,087</b>	<b>(26.3) %</b>
% of Total Revenue	4.6 %	8.9 %	(4.3) %	4.9 %	6.5 %	(1.6) %

### 00000 Boulder/Weld County Vehicle

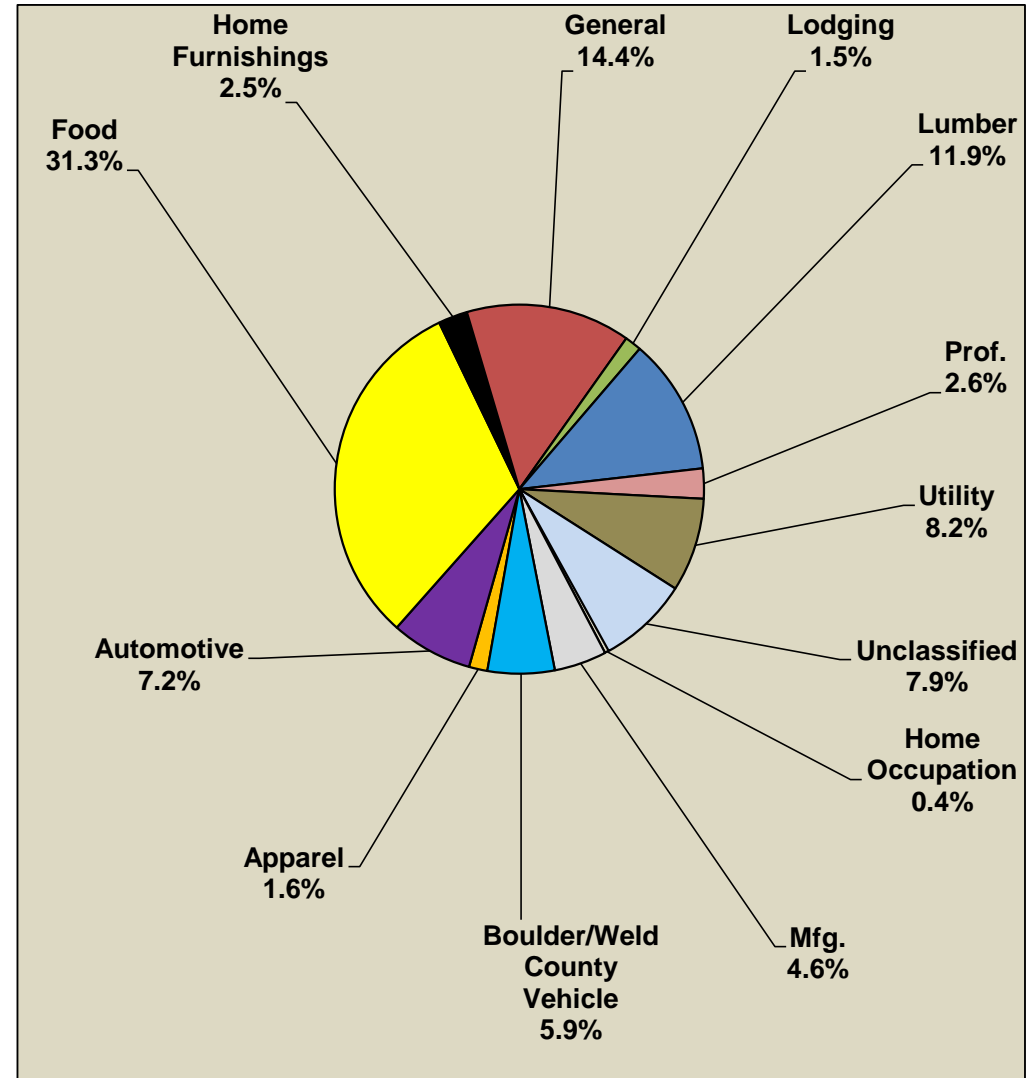
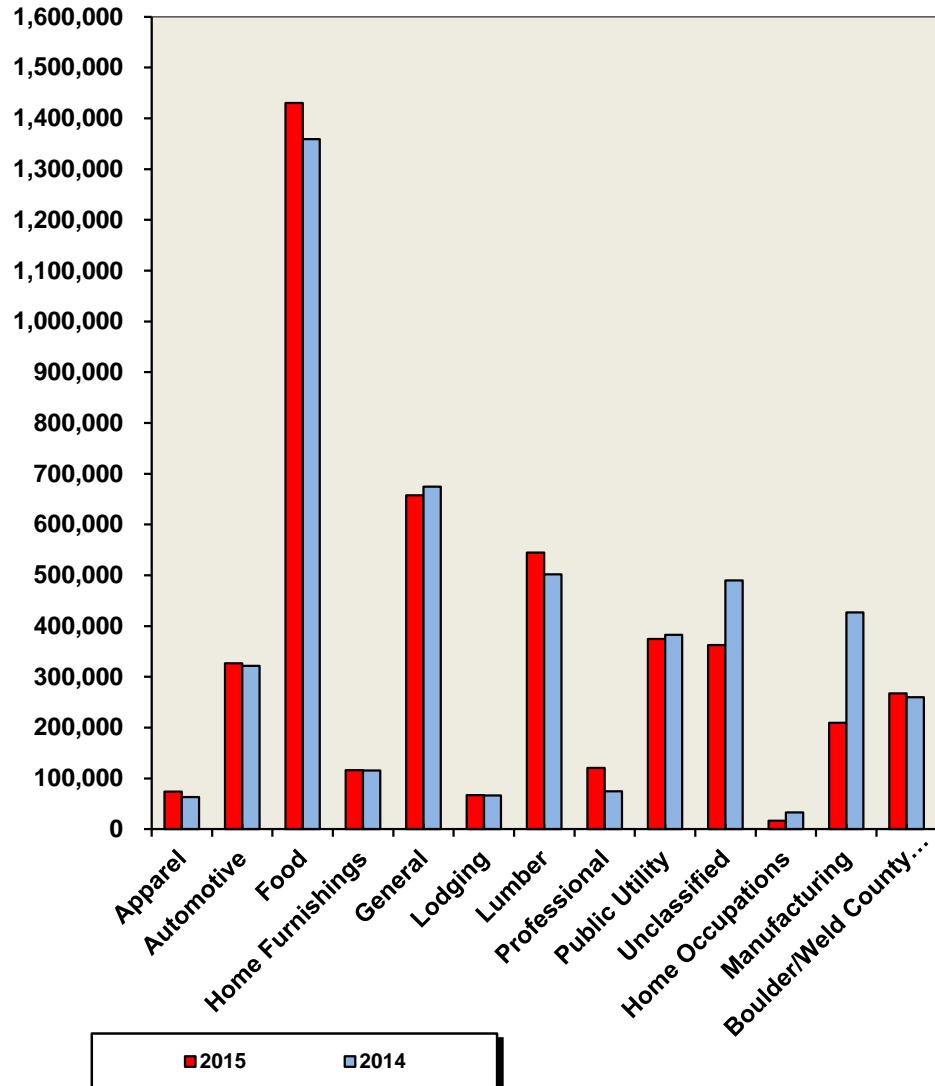
<b>Use Tax</b>	267,417	259,965	<b>2.9 %</b>	<b>1,371,942</b>	<b>1,338,176</b>	<b>2.5 %</b>
% of Total Revenue	5.9 %	5.5 %	0.4 %	6.2 %	6.0 %	0.2 %

# Net Sales & Use Tax by Industry Type

For The Month Of

May

2015



# SUMMARY OF SALES & USE TAX ACTIVITY BY INDUSTRY

		May 2015						
ACCOUNT GROUP ACCOUNT #	ACTIVE ACCTS		May 2015	May 2014	INCR/ (DECR)	YTD 2015	YTD 2014	INCR/ (DECR)
Apparel 01000	79	Net Taxable Sales	2,069,173	1,936,286	6.9 %	9,661,977	9,351,572	3.3 %
		Total Revenue	73,744	63,354	16.4 %	321,051	305,995	4.9 %
Automotive 02000	316	Net Taxable Sales	9,937,176	9,799,525	1.4 %	48,246,387	45,580,651	5.8 %
		Total Revenue	326,675	321,282	1.7 %	1,589,658	1,496,806	6.2 %
Food 03000	491	Net Taxable Sales	43,527,016	41,285,313	5.4 %	202,916,116	190,738,999	6.4 %
		Total Revenue	1,430,438	1,359,343	5.2 %	6,686,688	6,305,860	6.0 %
Home Furnishings 04000	246	Net Taxable Sales	3,508,684	3,509,435	(0.0) %	17,755,083	17,436,484	1.8 %
		Total Revenue	116,035	115,340	0.6 %	577,244	574,306	0.5 %
General 05000	530	Net Taxable Sales	20,065,970	20,481,445	(2.0) %	93,218,902	92,789,639	0.5 %
		Total Revenue	657,619	674,308	(2.5) %	3,058,935	3,050,392	0.3 %
Lodging 06000	19	Net Taxable Sales	2,035,908	1,992,640	2.2 %	7,100,128	7,402,998	(4.1) %
		Total Revenue	67,005	66,041	1.5 %	234,098	245,001	(4.5) %
Lumber 07000	2,829	Net Taxable Sales	10,041,397	9,977,967	0.6 %	41,856,773	38,524,160	8.7 %
		Total Revenue	544,402	501,870	8.5 %	2,610,321	2,301,902	13.4 %
Professional 08000	1,938	Net Taxable Sales	2,980,047	1,853,974	60.7 %	10,415,806	9,127,565	14.1 %
		Total Revenue	120,342	74,661	61.2 %	532,999	656,129	(18.8) %
Public Utility 09000	313	Net Taxable Sales	11,401,657	11,412,986	(0.1) %	64,963,843	68,507,144	(5.2) %
		Total Revenue	374,513	383,020	(2.2) %	2,140,709	2,302,483	(7.0) %
Unclassified 10000	1,919	Net Taxable Sales	10,181,280	14,406,792	(29.3) %	53,504,759	60,250,427	(11.2) %
		Total Revenue	362,370	490,153	(26.1) %	1,876,129	2,243,467	(16.4) %
Home Occupations 11000	117	Net Taxable Sales	509,136	923,679	(44.9) %	2,448,503	2,799,449	(12.5) %
		Total Revenue	16,368	33,098	(50.5) %	78,483	94,890	(17.3) %
Manufacturing 12000	216	Net Taxable Sales	3,883,308	8,615,818	(54.9) %	10,613,000	14,272,315	(25.6) %
		Total Revenue	209,602	426,664	(50.9) %	1,076,133	1,461,087	(26.3) %
Boulder/Weld County Ver 00000	2	Net Taxable Sales	0	0	0.0 %	0	0	0.0 %
		Total Revenue	267,417	259,965	2.9 %	1,371,942	1,338,176	2.5 %
GRAND TOTALS	9,015	Net Taxable Sales	120,140,752	126,195,860	(4.8) %	562,701,277	556,781,403	1.1 %
		Total Revenue	4,566,530	4,769,099	(4.2) %	22,154,390	22,376,494	(1.0) %

## ACCOUNT GROUP

## INDUSTRY DESCRIPTIONS

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<b>1000 Apparel</b>	Clothing Stores, Shoe and Boot stores, Shoe Repair shops, and other miscellaneous items related to the clothing industry.
<b>2000 Automotive</b>	Accessories; such as tires, batteries, and auto parts, Aircraft sales and service, Boat sales, Car sales, Customizing, Leasing, Repair shops, and Service Stations.
<b>3000 Food</b>	Bakeries, Bars, Candy stores, Fruit & Vegetable stands, Grocery stores, Liquor stores, Meat cutting stores, Restaurants, and Water sold in containers.
<b>4000 Home Furnishings</b>	Carpets, Electrical appliance sales and repairs, Home Furnishings, Household appliances, Interior Decorators, Musical Instruments, Radios, Records, Tapes, Televisions, Upholsterers, and Repair supplies.
<b>5000 General</b>	Department Stores, Drug Stores, Fabrics shops, Sewing supplies, Hardware stores, Jewelry stores, Leather goods, Salvage yards, Second Hand Stores, Sporting Goods & Guns, Variety, and Specialty shops.
<b>6000 Lodging</b>	Hotels, Motels, and Boarding Houses that rent for a period of less than 30 days.
<b>7000 Lumber</b>	Building Contractors, Building hardware and machinery, Building material dealers, Electrical Equipment Suppliers, Fencing, Glass, Heating and air conditioning installers and suppliers, Painters and paint stores, Plumbers and plumbing suppliers, Tile, Wallpaper, and other Miscellaneous Building Supplies.
<b>8000 Professional</b>	Accountants, Advertising agencies, Attorneys, Auctioneers, Banks, Barber shops, Beauty shops, Bookkeepers, Child care, Commission dealers, Dentists, Doctors, Graphic Designs, Insurance sales, Optical sales, Photographers, Professional Sales, Realtors, Sale Barns, Training Services, and Travel agencies.
<b>9000 Public Utility</b>	Cable TV, Gas Companies, Electric utility suppliers, Telephones, and Telephone Systems.
<b>10000 Unclassified Group - Retail</b>	Agricultural Equipment, Agricultural supplies, Animal Products, Book Stores, Business Forms, Computer Equipment, Clubs, Concessionaire's, Florists, Janitorial Supplies, Lawn and garden supplies, Magazines, Machine shops, Medical Supplies, Mortuaries, Office Equipment, Pet Shops, Pool Supplies, Restaurant Equipment, Recreation Parlors, School supplies, and Vending Machines.
<b>11000 Home Occupation</b>	Amway, Aloe Vera, Avon, Shaklee and all other Door to Door Sales.
<b>12000 Manufacturing</b>	This category includes all manufacturing processes that occur in the City of Longmont.

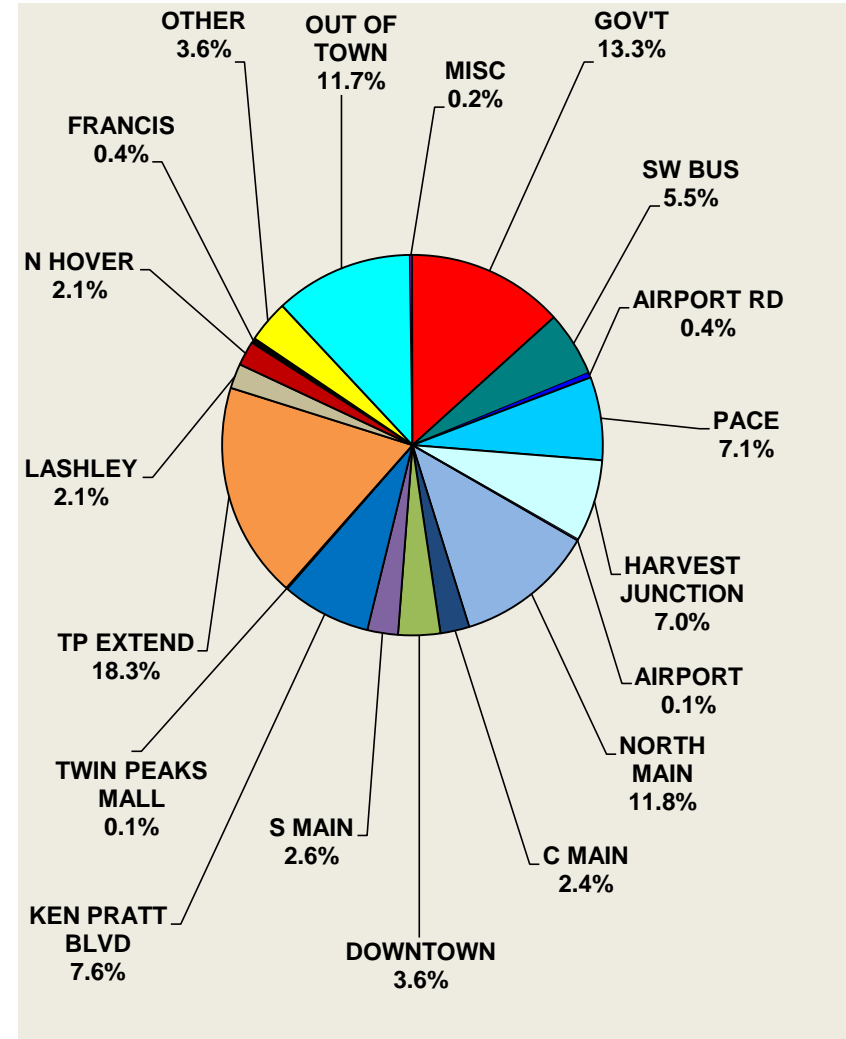
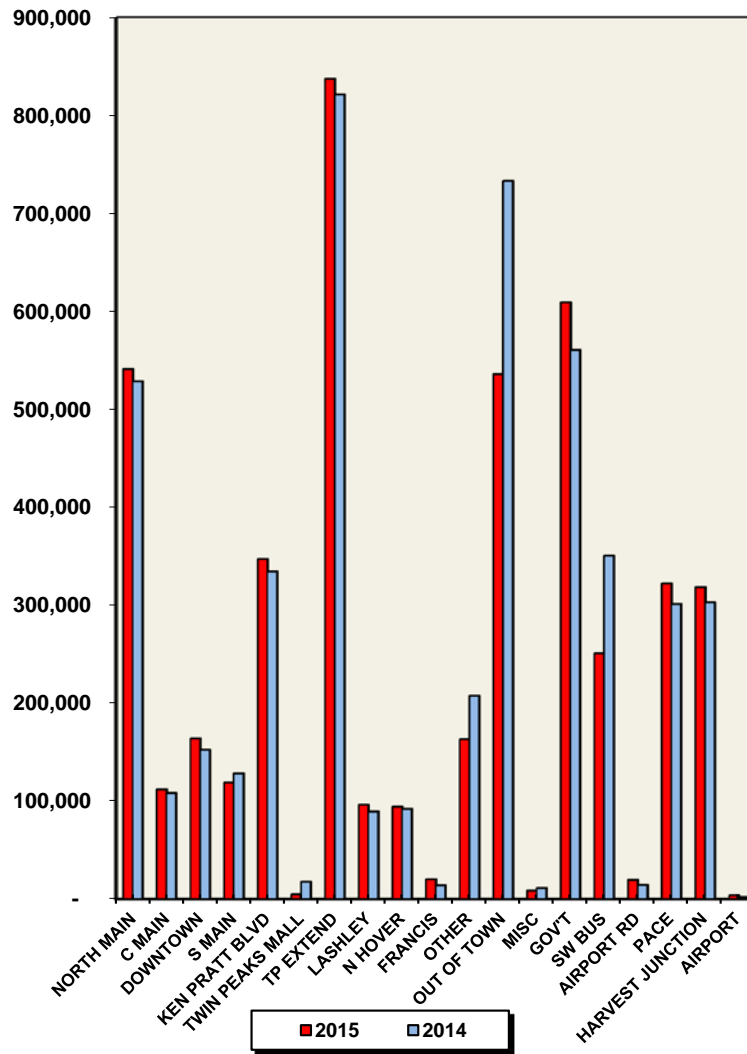
# SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

		May 2015						
LOCATION		% OF TOTAL	May 2015	May 2014	INCR/ (DECR)	YTD 2015	YTD 2014	INCR/ (DECR)
NORTH MAIN	Net Taxable Sales	13.7%	16,483,222	16,098,398	2.4 %	75,380,070	73,690,690	2.3 %
	Total Revenue	11.8%	541,093	528,620	2.4 %	2,478,282	2,427,059	2.1 %
CENTRAL MAIN	Net Taxable Sales	2.9%	3,428,133	3,314,762	3.4 %	16,980,444	15,041,149	12.9 %
	Total Revenue	2.4%	111,801	108,019	3.5 %	552,778	491,397	12.5 %
DOWNTOWN	Net Taxable Sales	4.1%	4,962,314	4,584,402	8.2 %	21,578,205	19,606,815	10.1 %
	Total Revenue	3.6%	163,640	152,161	7.5 %	704,449	644,397	9.3 %
SOUTH MAIN	Net Taxable Sales	3.0%	3,598,324	3,963,985	(9.2) %	17,156,647	17,250,451	(0.5) %
	Total Revenue	2.6%	118,706	128,190	(7.4) %	565,271	564,659	0.1 %
KEN PRATT BOULEVARD	Net Taxable Sales	8.8%	10,518,566	10,148,314	3.6 %	48,203,604	45,617,056	5.7 %
	Total Revenue	7.6%	347,084	334,358	3.8 %	1,596,254	1,510,083	5.7 %
TWIN PEAKS MALL	Net Taxable Sales	0.1%	145,636	538,572	(73.0) %	914,422	3,645,222	(74.9) %
	Total Revenue	0.1%	4,730	17,685	(73.3) %	29,795	119,988	(75.2) %
TW PKS SQ EXTENDED	Net Taxable Sales	21.1%	25,368,503	25,121,792	1.0 %	112,153,161	107,663,413	4.2 %
	Total Revenue	18.3%	837,724	821,618	2.0 %	3,695,255	3,547,694	4.2 %
LASHLEY	Net Taxable Sales	2.4%	2,859,783	2,654,679	7.7 %	12,485,468	11,068,946	12.8 %
	Total Revenue	2.1%	96,061	89,161	7.7 %	420,793	374,134	12.5 %
NORTH HOVER	Net Taxable Sales	2.4%	2,874,317	2,777,985	3.5 %	13,443,431	13,212,344	1.7 %
	Total Revenue	2.1%	93,952	91,795	2.3 %	440,956	433,853	1.6 %
FRANCIS	Net Taxable Sales	0.5%	604,771	422,065	43.3 %	3,205,038	2,362,381	35.7 %
	Total Revenue	0.4%	20,226	14,182	42.6 %	107,128	83,524	28.3 %
ALL OTHERS	Net Taxable Sales	3.3%	3,911,349	2,945,452	32.8 %	14,946,906	11,741,809	27.3 %
	Total Revenue	3.6%	163,004	207,447	(21.4) %	956,707	942,881	1.5 %
OUT OF TOWN	Net Taxable Sales	13.3%	15,971,325	21,615,317	(26.1) %	96,753,526	110,383,061	(12.3) %
	Total Revenue	11.7%	535,967	733,208	(26.9) %	3,247,030	3,905,511	(16.9) %
MISCELLANEOUS	Net Taxable Sales	0.2%	265,616	347,242	(23.5) %	1,650,194	1,593,202	3.6 %
	Total Revenue	0.2%	8,640	11,317	(23.7) %	53,909	54,405	(0.9) %
CITY, BLDR CO	Net Taxable Sales	3.3%	3,928,429	3,886,390	1.1 %	21,482,026	21,488,903	(0.0) %
	Total Revenue	13.3%	609,313	560,627	8.7 %	3,286,091	3,070,169	7.0 %
SW BUSINESS	Net Taxable Sales	4.3%	5,204,466	9,049,217	(42.5) %	15,638,414	18,190,591	(14.0) %
	Total Revenue	5.5%	250,806	350,385	(28.4) %	1,021,037	1,424,554	(28.3) %
AIRPORT ROAD	Net Taxable Sales	0.4%	462,893	443,025	4.5 %	2,054,342	2,043,473	0.5 %
	Total Revenue	0.4%	19,432	14,504	34.0 %	71,189	71,284	(0.1) %
PACE	Net Taxable Sales	8.2%	9,821,555	9,160,009	7.2 %	45,169,978	41,920,042	7.8 %
	Total Revenue	7.1%	322,092	301,112	7.0 %	1,487,200	1,379,999	7.8 %
HARVEST JUNCTION	Net Taxable Sales	8.1%	9,674,951	9,103,693	6.3 %	42,869,129	40,129,098	6.8 %
	Total Revenue	7.0%	318,361	302,769	5.1 %	1,412,894	1,323,653	6.7 %
AIRPORT	Net Taxable Sales	0.0%	56,599	20,561	175.3 %	636,272	132,757	379.3 %
	Total Revenue	0.1%	3,898	1,942	100.7 %	27,372	7,250	277.5 %
TOTALS	Net Taxable Sales	100%	120,140,752	126,195,860	(4.8) %	562,701,277	556,781,403	1.1 %
	Total Revenue	100%	4,566,530	4,769,099	(4.2) %	22,154,390	22,376,494	(1.0) %

# SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

For The Month Of

**May  
2015**



<b>DESIGNATION</b>	<b>APPROXIMATE GEOGRAPHICAL AREA OF DESIGNATION</b>
<b>NORTH MAIN</b>	<b>N</b> Business between TERRY and EMERY from HWY 66 to 17TH AVE.
<b>CENTRAL MAIN</b>	<b>C</b> Business between TERRY and EMERY from 17TH AVE. to LONGS PEAK AVE.
<b>DOWNTOWN</b>	<b>D</b> Business between TERRY and EMERY from LONGS PEAK AVE. to a half block South of 1ST Ave. and between EMERY and MARTIN from 4TH AVE. to one block South of 1ST. AVE.
<b>SOUTH MAIN</b>	<b>S</b> Business between TERRY and EMERY from South of 1ST AVE. to PIKE ROAD, except business with a KEN PRATT BOULEVARD address.
<b>KEN PRATT BOULEVARD</b>	<b>F</b> Business on KEN PRATT BOULEVARD from MAIN STREET to SUNSET plus Business triangulated by NELSON ROAD to SUNSET and BURLINGTON NORTHERN RIGHT OF WAY, and business on PRATT PARKWAY from 1ST to KEN PRATT BOULEVARD.
<b>TWIN PEAKS MALL</b>	<b>T</b> Business on the TWIN PEAKS URBAN RENEWAL AUTHORITY.
<b>TW PKS SQ EXTENDED</b>	<b>P</b> Business generally South of RogersRoad, West of SOUTH SUNSET STREET, East of DRY CREEK DRIVE, North of BURLINGTON NORTHERN RIGHT OF WAY, excluding TWIN PEAKS URBAN RENEWAL AUTHORITY
<b>LASHLEY</b>	<b>L</b> Business on LASHLEY from 9TH AVE. to ROGERS ROAD, plus all of WEAVER BUSINESS PARK and business on 9TH AVE. from EMERY to LASHLEY.
<b>NORTH HOVER</b>	<b>H</b> Business on HOVER ST between HWY 66 and MOUNTAIN VIEW AVE.
<b>FRANCIS</b>	<b>R</b> Business on FRANCIS ST. between 11TH AVE. and 17TH AVE.
<b>ALL OTHERS</b>	<b>E</b> All other licensed business within the City limits of Longmont.
<b>OUT OF TOWN</b>	<b>O</b> All out of town Business licensed to collect Longmont taxes.
<b>AIRPORT</b>	<b>A</b> Business located at the Vance Brand Municipal Airport
<b>MISCELLANEOUS</b>	<b>X</b> Non-licensed and Temporary Business.
<b>CITY, BLDR CO</b>	<b>V</b> City Utilities and Building Permits, as well as Boulder County Motor Vehicle.
<b>SW BUSINESS</b>	<b>W</b> Business generally located North of LEFTHAND CREEK, East of BURLINGTON NORTHERN RIGHT OF WAY, West of SOUTH BOWEN and South of OLD DRY CREEK. Also South of NELSON ROAD, East of CLOVER CREEK DRIVE, West and North of BURLINGTON NORTHERN RIGHT OF WAY.
<b>AIRPORT ROAD</b>	<b>Z</b> Business generally located on AIRPORT ROAD North of PIKE ROAD, South of NELSON ROAD.
<b>PACE STREET</b>	<b>K</b> Business generally located on and east of PACE STREET and South of HIGHWAY 66.
<b>HARVEST JUNCTION</b>	<b>J</b> Businesses generally located on KEN PRATT BOULEVARD East of MAIN STREET and West of LEFTHAND CREEK.





# LODGERS TAX

May  
2015

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	2015 MONTHLY	PERCENT CHANGE	2014 MONTHLY	2015 YTD	PERCENT CHANGE	2014 YTD
January	20,477	(1.9) %	20,874	20,477	(1.9) %	20,874
February	20,884	0.9 %	20,706	41,360	(0.5) %	41,580
March	23,900	(21.3) %	30,363	65,261	(9.3) %	71,943
April	26,550	(2.3) %	27,169	91,811	(7.4) %	99,112
May	38,171	2.8 %	37,126	129,982	(4.6) %	136,238
June		0.0 %			0.0 %	
July		0.0 %			0.0 %	
August		0.0 %			0.0 %	
September		0.0 %			0.0 %	
October		0.0 %			0.0 %	
November		0.0 %			0.0 %	
December		0.0 %			0.0 %	
Total	<u>\$ 129,982</u>	(4.6) %	<u>\$ 136,238</u>			